

# **EXHIBIT 72**



ACTAVIS TOTOWA LLC

Fax: 19738907980

Jan 17 2007 9:41

P. 01



DEPARTMENT OF HEALTH & HUMAN SERVICES

Public Health Service

Central Region

Food and Drug Administration  
Waterview Corporate Center  
10 Waterview Blvd., 3rd Floor  
Parsippany, NJ 07054

Telephone (973)  
526-6010

January 3, 2007

Mr. Divya C. Patel  
President  
Actavis Tolowa, LLC  
101 East Main Street  
Little Falls, New Jersey 07424-5608

Dear Mr. Patel:

This will acknowledge our receipt of your correspondence dated September 6, 2006 and the additional revised procedures provided on October 25, 2006. These documents were submitted in response to the warning letter (06-NWJ-15) issued to your firm on August 15, 2006. Your responses will be made part of our official file.

New Jersey District has reviewed your response regarding the Adverse Drug Experience (ADE)-reporting deficiencies. Your corrective actions and the revised procedures appear to be satisfactory. We will, however, confirm the adequacy of your corrective actions and assess the overall ADE reporting system during a future inspection.

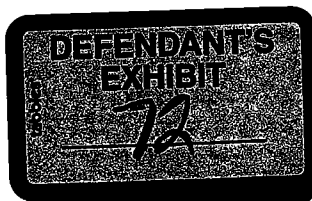
The Center for Drug Evaluation and Research (CDER) will provide comments regarding your responses to the unapproved new drug charges cited in the warning letter.

If you have any questions or need additional information, you may contact me at the phone number or address listed above.

Sincerely,

Sarah A. Della Fave  
Compliance Officer  
New Jersey District

cc: Mr. Nasrat Hakim  
Corporate Vice President of Quality  
Actavis/Purepac  
200 Elmora Avenue  
Elizabeth, New Jersey 07207



Confidential

ACTAV 000028845